

**Preliminary DRAFT - Revenue Sources and Proposed Evaluation Criteria for a Vermont Clean Water Fund**

Revenue Evaluation Criteria		Revenue Potential	Predictability	Sufficiency	Economic Impact	Nexus to Water Quality	Promotes Mitigation	Administration & Compliance	Accountability	Geographic Distribution	Income Equity
		Description of Criteria	Revenue Amount	Stable & predictable, or unstable & unpredictable	Supports spending with or without other sources, or is insufficient to support spending	Targeted entities, potential consequences, & leverage on outside dollars (i.e. fed match)	Direct relationship to water quality, indirect relationship, or no relationship	Encourages positive behavior, or does not encourage positive behavior	Simple and/or pre-existing structure compared to complex and/or requires a new structure	Transparent to payer, or semi-transparent, or is opaque	Degree to which tax/fee applied uniformly across state
Major Categories		Financial			Water Quality		Administration		Distribution		
<b>Revenue Options Presented at First Stakeholder Meeting</b>											
1	Excise Tax on Bottled Water Containers	Revenues are in the process of being modeled and estimated.									
2	Excise Tax on Flushable Consumer Products										
3	Surtax on Meals and Rooms and Alcoholic Beverages										
4	Surtax on Rental Cars										
5	Escheating Unclaimed Beverage Container Deposits										
6	Surtax on Sales & Use Tax										
7	Impervious Surface Fee (Parcel Fee)										
8	Sewer, Septic, Water Surcharge										
9	Excise Tax on Fertilizers & Pesticides										
10	Special License Plate Fee										
11	Mitigation or Impact Fees										
12	Lottery Game										
13	Surcharge on Property Transfers										
<b>Newly Proposed Revenue Sources - Spring Stakeholder Meetings</b>											
<b>General Revenue</b>											
14	Income Tax										
15	Line Item on Income Tax Form + Corporate matches										
16	Reappropriations of current expenditures										
17	Raising permit fees										
18	Property tax										
19	Increased recreations fees (state parks)										
20	Tour bus per-passenger fee										
21	Dollar surcharge on hotel rooms										
22	Toll on Champlain bridge and other gateways to VT										
<b>Agriculture Nexus</b>											
23	Fines for non-compliance										
24	Unroll from current use ag land within x distance of waterways and apply estimated tax dollars to improvements										
25	Licensing fee for technical service providers (i.e. manure applicator fee)										
26	Manure per ton fee for all animals (even pets)										
<b>Developed Lands/Roads/Stormwater Nexus</b>											
27	Vehicle Registration fee										

Please send comments to TAX.Commissioner@vermont.gov

